Form **926**

(Rev. October 1998)

Department of the Treasury
Internal Revenue Service

Return by a U.S. Transferor of Property to a Foreign Corporation (under section 367)

OMB No. 1545-0026

Part I U.S. Transferor Information (see instructions)

Name of transferor
0009

Identification number (see instructions)
0010

Number, street, and room or suite no. (If a P.O. box, see instructions.)
0020

City or town, state, and ZIP code
0030 0040 0050

1 The following questions apply only if the transferor is a corporation:

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? . . . 0055 ☐ **Yes** ☐ **No** 0060

b Did the transferor remain in existence after the transfer? . . . 0065 ☐ **Yes** ☐ **No** 0070

If not, list the controlling shareholder(s) and their identification number(s):

Controlling shareholder	Identification number
0080	0090
0100	0110
0120	0130
0140	0150
0160	0170
0180	0190

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . 0195 ☐ **Yes** 0200 ☐ **No**

If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation
0210	0220

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), list the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
0230	0240

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)
0250

4 Identification number, if any
0260

5 Address (including country)
0270 0280 0290 0300 0310

6 Place of organization or creation
0320

7 Foreign law characterization (see instructions) 0330

8 Is the transferee foreign corporation a controlled foreign corporation? . . . 0335 ☐ **Yes** ☐ **No** 0340

Part III Information Regarding Transfer of Property (see instructions)

9 Date of transfer 0360	10 Type of nonrecognition transaction (see instructions) 0370

11 Description of property transferred:

0380

0390

0400

0410

0420

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? ☐ Yes ☐ No
0425 0430

13 Was the transferor required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T (e.g., for tainted property, depreciation recapture, branch loss recapture, etc.)? . . ☐ Yes ☐ No
0435 0440

14a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred pursuant to the transaction? . . . . ☐ Yes ☐ No

b If yes, describe the nature of the rights to the intangible property that was transferred in the transfer: 0445 0450

0460

0470

0480

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature	Date	Title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's social security no.
Firm's name (or yours if self-employed), and address		EIN ▶	
		ZIP code ▶	

Form **982** (Rev. September 1998)

Department of the Treasury Internal Revenue Service

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

► **Attach this form to your income tax return.**

OMB No. 1545-0046

Attachment Sequence No. **94**

Name shown on return

Identifying number 0010

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):

a Discharge of indebtedness in a title 11 case . . . 0020 ☐

b Discharge of indebtedness to the extent insolvent (not in a title 11 case) . . . 0030 ☐

c Discharge of qualified farm indebtedness . . . 0040 ☐

d Discharge of qualified real property business indebtedness . . . 0050 ☐

2 Total amount of discharged indebtedness excluded from gross income . . . 2 | 0060

3 Do you elect to treat all real property described in section 1221(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? . . . 0070 ☐ Yes 0080 ☐ No

Part II Reduction of Tax Attributes (You must attach a description of any transactions resulting in the reduction in basis under section 1017.) @0085

Enter amount excluded from gross income:

4 For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property . . .	4	0090
5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property . . .	5	0100
6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge . . .	6	0110
7 Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	0120
8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge . . .	8	0130
9 Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge . . .	9	0140
10 Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. *DO NOT use in the case of discharge of qualified farm indebtedness* . . .	10	0150
11 For a discharge of qualified farm indebtedness, applied to reduce the basis of:		
a Depreciable property used or held for use in a trade or business, or for the production of income, if not reduced on line 5 . . .	11a	0160
b Land used or held for use in a trade or business of farming . . .	11b	0170
c Other property used or held for use in a trade or business, or for the production of income . .	11c	0180
12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	0190
13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge . .	13	0200

Part III Consent of Corporation to Adjustment of Basis of its Property Under Section 1082(a)(2)

The corporation named above has excluded under section 1081(b) of the Internal Revenue Code $ 0210 from its gross income for the tax year beginning 0220, and ending 0230. Under that section the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) of the Internal Revenue Code in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of 0240.

(State of incorporation)

Note: *You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form. Generally, the amount by which you benefit from the discharge of indebtedness is included in your gross income. However, under certain circumstances described in section 108, you may exclude the amount of discharged indebtedness from your gross income. Unless you check the box on line 1d or make the election on line 5, the amount excluded from gross income reduces certain tax attributes either dollar for dollar or 33⅓ cents per dollar.

Use **Part I** of Form 982 to indicate why any amount received from the discharge of indebtedness should be excluded from gross income.

Use **Part II** to report your reduction of tax attributes. The reduction must be made in the following order:

- Any net operating loss (NOL) for the tax year of the discharge (and any NOL carryover to that year) (dollar for dollar);
- Any general business credit carryover to or from the tax year of the discharge (33⅓ cents per dollar);
- Any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge (33⅓ cents per dollar);
- Any net capital loss for the tax year of the discharge (and any capital loss carryover to that tax year) (dollar for dollar);
- Basis of property (dollar for dollar);
- Any passive activity loss (dollar for dollar) and credit (33⅓ cents per dollar) carryovers from the tax year of the discharge; and
- Any foreign tax credit carryover to or from the tax year of the discharge (33⅓ cents per dollar).

Use **Part III** to exclude from gross income under section 1081(b) any amounts of income attributable to the transfer of property described in that section.

Definitions. A "title 11 case" is a case under title 11 of the United States Code (relating to bankruptcy), but only if you are under the jurisdiction of the court in the case and the discharge of indebtedness is granted by the court or is under a plan approved by the court.

The term "discharge of indebtedness" conveys forgiveness of, or release from, an obligation to repay.

You are "insolvent" to the extent your liabilities exceed the fair market value (FMV) of your assets immediately before the discharge.

For details, get **Pub. 908,** Bankruptcy Tax Guide.

When To File. File Form 982 with your timely filed Federal income tax return (including extensions) in a year a discharge of indebtedness is excluded from your income under section 108(a). Also file this form if you elect to reduce the basis of depreciable property under section 108(b)(5) or if you are making the election on line 1d of Part I regarding the discharge of qualified real property indebtedness.

These elections may be revoked only with the consent of the IRS.

Specific Instructions

Part I

Lines 1a through 1c. If you check any of these boxes you may elect, by completing line 5, to apply all or a part of the debt discharge amount to first reduce the basis of depreciable property (including property you elected on line 3 to treat as depreciable property). Any balance of the debt discharge amount will then be applied to reduce the tax attributes in the order listed on lines 6 through 13. You must attach a statement describing the transactions that resulted in the reduction in basis and identifying the property for which you reduced the basis. If you do not make the election on line 5, complete lines 6 through 13 to reduce your attributes. See section 1017(b)(2) and (c) for limitations of reductions in basis on line 10.

The exclusion relating to insolvency does not apply to a discharge that occurs in a title 11 case. Also, the exclusions relating to qualified farm indebtedness and qualified real property business indebtedness do not apply to a discharge that occurs in a title 11 case or to the extent the taxpayer is insolvent.

"Qualified farm indebtedness" is the amount of indebtedness incurred directly in connection with the trade or business of farming. In addition, 50% or more of your aggregate gross receipts for the 3 tax years preceding the tax year in which the discharge of such indebtedness occurs must be from the trade or business of farming. For more information, see sections 108(g) and 1017(b)(4).

The discharge must have been made by a "qualified person." Generally, a qualified person is an individual, organization, etc., who is actively and regularly engaged in the business of lending money. This person cannot be related to you, be the person from whom you acquired the property, or be a person who receives a fee with respect to your investment in the property. For this purpose, a qualified person includes any Federal, state, or local government or agency or instrumentality thereof.

If you checked line 1c and did not make the election on line 5, the debt discharge amount will be applied to reduce the tax attributes in the order listed on lines 6 through 9. Any remaining amount will be applied to reduce the tax attributes in the order listed on lines 11a through 13.

You cannot exclude more than the total of your: **(a)** tax attributes (determined under section 108(g)(3)(B)); and **(b)** basis of property used or held for use in a trade or business or for the production of income. Any excess is included in income.

Line 1d. If you check this box, the discharge of qualified real property business indebtedness is applied to reduce the basis of depreciable real property on line 4.

"Qualified real property business indebtedness" is indebtedness (other than qualified farm indebtedness) that: **(a)** is incurred or assumed in connection with real property used in a trade or business; **(b)** is secured by that real property; and **(c)** with respect to which you have made an election under this provision. This provision does not apply to a corporation (other than an S corporation).

Indebtedness incurred or assumed after 1992 is **not** qualified real property business indebtedness unless it is either: **(a)** debt incurred to refinance qualified real property business indebtedness incurred or assumed before 1993 (but only to the extent the amount of such debt does not exceed the amount of debt being refinanced) or **(b)** qualified acquisition indebtedness.

"Qualified acquisition indebtedness" is debt incurred or assumed to acquire, construct, reconstruct, or substantially improve real property that is secured by such debt, and debt resulting from the refinancing of qualified acquisition indebtedness, to the extent the amount of such debt does not exceed the amount of debt being refinanced.

You cannot exclude more than the excess of the outstanding principal amount of the debt (immediately before the discharge) over the FMV (as of that time) of the property securing the debt, reduced by the outstanding principal amount of other qualified real property business indebtedness secured by that property (as of that time). The amount excluded is further limited to the aggregate adjusted bases (as of the first day of the next tax year or, if earlier, the date of disposition) of depreciable real property (determined after any reductions under sections 108(b) and (g)) you held immediately before the discharge (other than property acquired in contemplation of the discharge). Any excess is included in income.

Line 2. Enter the total amount excluded from your gross income due to discharge of indebtedness under section 108. If you checked line 1a, 1b, and/or 1c, this amount will not necessarily equal the total reductions on lines 5 through 13 because the debt discharge amount may exceed the total tax attributes.

See section 382(l)(5) for a special rule regarding a reduction of a corporation's tax attributes after certain ownership changes.

Line 3. You may elect under section 1017(b)(3)(E) to treat all real property held primarily for sale to customers in the ordinary course of a trade or business as if it were depreciable property. This election does not apply to the discharge of qualified real property business indebtedness. To make the election, check the "Yes" box.

Part II

Line 7. If you have a general business credit carryover to or from the tax year of the discharge, you must reduce that carryover by 33⅓ cents for each dollar excluded from gross income. See **Form 3800,** General Business Credit, for more details on the general business credit, including rules for figuring any carryforward or carryback.

Line 10. In the case of a title 11 case or insolvency (except when an election under section 108(b)(5) is made), the reduction in basis is limited to the aggregate of the bases of your property immediately after the discharge over the aggregate of your liabilities immediately after the discharge.

Part III

Adjustment to Basis. Unless it specifically states otherwise, the corporation, by filing this form, agrees to apply the general rule for adjusting the basis of property (as described in Regulations section 1.1082-3(b)).

If the corporation desires to have the basis of its property adjusted in a manner different from the general rule, it must attach a request for variation from the general rule. The request must show the precise method used and the allocation of amounts.

Consent to the request for variation from the general rule will be effective only if it is incorporated in a closing agreement entered into by the corporation and the Commissioner of Internal Revenue under the rules of section 7121. If no agreement is entered into, then the general rule will apply in determining the basis of the corporation's property.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	5 hr., 16 min.
Learning about the law or the form	2 hr., 5 min.
Preparing and sending the form to the IRS	2 hr., 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form **3468**

Department of the Treasury
Internal Revenue Service

Investment Credit

► Attach to your return.
► See separate instructions.

OMB No. 1545-0155

2000

Attachment Sequence No. 52

Name(s) shown on return

Identifying number 0010

Part I Current Year Credit

1	Rehabilitation credit (see instructions for required attachments):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* . . . . . . 0020 ► ☐		@0025
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
b	Pre-1936 buildings . . . . 0030 × 10% (.10)	1b 0040	*0045
c	Certified historic structures . . . . 0050 × 20% (.20)	1c 0060	
	Enter NPS number assigned or the flow-through entity's identifying number (see instructions) 0070		
d	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) .	1d 0080	
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . . 0090 × 10% (.10)	2 0100	
3	Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations) . . . . 0110 × 10% (.10)	3 0120	
4	Credit from cooperatives. Enter the unused investment credit from cooperatives	4 0130	
5	**Total current year investment credit.** Add lines 1b through 4 . . 0140 0150	5 0160	*0165

Part II Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

6	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 40		
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		6 0170
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable lines of your return		
7	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 28		
	• Corporations. Enter the amount from Form 4626, line 15		7 0180
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39 .		
8	Add lines 6 and 7		8 0190
9a	Foreign tax credit	9a 0200	
b	Credit for child and dependent care expenses (Form 2441, line 9) .	9b 0210	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	9c 0220	
d	Education credits (Form 8863, line 18).	9d 0230	
e	Child tax credit (Form 1040, line 47)	9e 0240	
f	Mortgage interest credit (Form 8396, line 11)	9f 0250	
g	Adoption credit (Form 8839, line 14)	9g 0260	
h	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9h 0270	
i	Possessions tax credit (Form 5735, line 17 or 27)	9i 0280	
j	Credit for fuel from a nonconventional source	9j 0290	
k	Qualified electric vehicle credit (Form 8834, line 19)	9k 0300	
l	Add lines 9a through 9k		9l 0310
10	Net income tax. Subtract line 9l from line 8		10 0320
11	Tentative minimum tax (see instructions)	11 0330	
12	Net regular tax. Subtract line 9l from line 6. If zero or less, enter -0-	12 0340	
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13 0350	
14	Enter the greater of line 11 or line 13		14 0360
15	Subtract line 14 from line 10. If zero or less, enter -0-		15 0370
16	**Investment credit allowed for the current year.** Enter the **smaller** of line 5 or line 15 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return		16 0380

Form **3520**

Department of the Treasury
Internal Revenue Service

Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts

File in duplicate. Instructions are separate.

OMB No. 1545-0159

2000

Attachment Sequence No. **120**

All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.

For calendar year 2000, or tax year beginning 0010 , 2000 , ending 0020 , 20

A Check appropriate box(es): See Instructions 0030 ☐ Initial return 0040 ☐ Final return 0050 ☐ Amended return

B Check box that applies to U.S. person filing return: ☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor
0060 0070 0080 0090 0100

Check all applicable boxes:

0110 ☐ **(a)** You are a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust, or **(b)** You held an outstanding obligation of a related foreign trust (or a person related to the trust) issued during the current tax year, that you treated as a "qualified obligation" (defined on page 3 of the instructions) during the current tax year. See the instructions for Part I.

0120 ☐ You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. See the instructions for Part II.

0130 ☐ **(a)** You are a U.S. person who, during the current tax year, received a distribution from a foreign trust, or **(b)** A related foreign trust held an outstanding obligation issued by you (or a person related to you) during the current tax year that you treated as a "qualified obligation" (defined on page 3 of the instructions) during the current tax year. See the instructions for Part III.

0140 ☐ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. See the instructions for Part IV.

Service Center where U.S. person filing this return files its income tax return ▶ 0150

1a Name of U.S. person(s) filing return 0160			**b** Identification number 0170
c Number, street, and room or suite no. (If a P.O. box, see instructions.) 0180			**d** Spouse's identification number (see instr.) 0190
e City or town 0200	**f** State or province 0210	**g** ZIP or postal code 0220	**h** Country 0230
2a Name of foreign trust (if applicable) 0240	**b** Identification number (if any) 0250		**c** Number, street, and room or suite no. 0260
d City or town 0270	**e** State or province 0280	**f** ZIP or postal code 0290	**g** Country 0300

3 For purposes of section 6048(b), did the foreign trust appoint a U.S. agent (defined on page 4 of the instructions) who can provide the IRS with all relevant trust information? . . . . 0305 ☐ **Yes** 0310 ☐ **No**
If "Yes," complete lines 3a through 3g.

3a Name of U.S. agent 0320	**b** Identification number (if any) 0330		**c** Number, street, and room or suite no. 0340
d City or town 0350	**e** State or province 0360	**f** ZIP or postal code 0370	**g** Country 0380
4a Name of U.S. decedent (see instr.) 0390	**b** Address 0400		**c** TIN of decedent 0440
d Date of death 0450	0410 0420 0430		**e** EIN of estate 0460

Part I Transfers by U.S. Persons to a Foreign Trust During the Current Tax Year (See instructions on page 5.)

5a Name of trust creator (if different from line 1a) 0470	**b** Address 0480 0490 0500 0510	**c** Identification number (if any) 0520
6a Country code of country where trust was created 0525 0530	**b** Country code of country whose law governs the trust 0540	**c** Date trust was created 0550

7a Will any other person be treated as the owner of the transferred assets after the transfer? . . . . . . 0555 ☐ **Yes** ☐ **No** 0560

b Name of other foreign trust owners, if any **(a)**	Address **(b)**				Country of residence **(c)**	Identification number, if any **(d)**	Relevant code section **(e)**
0570	0580	0590	0600	0610	0620	0630	0640
0650	0660	0670	0680	0690	0700	0710	0720
0730	0740	0750	0760	0770	0780	0790	0800

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature | Title | Date

Preparer's signature | Preparer's SSN or PTIN | Date

Part I *(Continued)*

8	Was the transfer a completed gift or bequest? If "Yes," see instructions	0810 ☐ **Yes**	☐ **No** 0815
9a	Now or in the future, can any part of the income or corpus of the trust benefit, any U.S. beneficiary?	0820 ☐ **Yes**	☐ **No** 0825
b	If "No," could the trust be revised or amended to benefit a U.S. beneficiary?	0830 ☐ **Yes**	☐ **No** 0835
10	Will you continue to be treated as the owner of the transferred asset(s) after the transfer?	0840 ☐ **Yes**	☐ **No** 0845

Schedule A—Obligations of a Related Trust (See instructions on page 5.)

11a During the current tax year, did you transfer property (including cash) to a related foreign trust in exchange for an obligation of the trust or a person related to the trust? See instructions . . . 0850 ☐ **Yes** ☐ **No** 0855

If "Yes," complete Schedule A, as applicable. If "No," go to Schedule B.

b Was the obligation you received a qualified obligation? . . . 0860 ☐ **Yes** ☐ **No** 0865

If "Yes," complete Schedule A with respect to that obligation. If "No," go to Schedule B.

Note: *The FMV of an obligation (column (d)) is -0- unless it is a qualified obligation.*

Date of transfer giving rise to obligation **(a)**	Maximum term **(b)**	Yield to maturity **(c)**	FMV of obligation **(d)**
0870	0880	0890	0900
0910	0920	0930	0940
0950	0960	0970	0980

12 With respect to each obligation you treated as a "qualified obligation" on line 11b: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? ☐ **Yes** ☐ **No**

Note: *Generally, you must answer "Yes," if you checked "Yes" to question 11b.* 0990 0995

Schedule B—Gratuitous Transfers (See instructions on page 6.)

13 During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or no consideration at all, for the property transferred? . . . ☐ **Yes** ☐ **No**

If "Yes," complete columns (a) through (i) below and the rest of Schedule B, as applicable. 1000 1005

If "No," go to Schedule C.

Date of transfer **(a)**	Description of property transferred **(b)**	FMV of property transferred **(c)**	U.S. adj. basis of property transferred **(d)**	Gain recognized at time of transfer **(e)**	Excess, if any, of column (c) over the sum of columns (d) and (e) **(f)**	Description of property received, if any **(g)**	FMV of property received **(h)**	Excess of column (c) over column (h) **(i)**
+1010	+1020	+1030	+1040	+1050***	+1060	+1070	+1080	+1090
+1100	+1110	+1120	+1130	+1140***	+1150	+1160	+1170	+1180
+1190	+1200	+1210	+1220	+1230***	+1240	+1250	+1260	+1270
Totals ▶					$ +1280			$ +1290 *1300

14 You are required to attach a copy of each sale or loan document entered into in connection with a transfer reported on line 13. If these documents have been attached to a Form 3520 filed within the previous 3 years, attach only relevant updates.

Have you attached a copy of:	Yes	No	Attached Previously	Year Attached
a Sale document?	1310 ☐	1315 ☐	☐ 1320	1330
b Loan document?	1335 ☐	1340 ☐	☐ 1350	1360
c Subsequent variances to original sale or loan documents?	1365 ☐	1370 ☐	☐ 1380	1390

Part I *(Continued)*

Note: *Complete lines 15 through 18 only if you answered "No" to line 3.*

15 Name of beneficiary (a)	Address of beneficiary (b)				U.S. beneficiary? (c) Yes	No	Identification number, if any (d)
1410	1420	1430	1440	1450	1455	1460	1470
1480	1490	1500	1510	1520	1525	1530	1540
1550	1560	1570	1580	1590	1595	1600	1610
1620	1630	1640	1650	1660	1665	1670	1680 *1685

16 Name of trustee (a)	Address of trustee (b)				Identification number, if any (c)
1690	1700	1710	1720	1730	1740
1750	1760	1770	1780	1790	1800
1810	1820	1830	1840	1850	1860
1870	1880	1890	1900	1910	1920

17 Name of other persons with trust powers (a)	Address of other persons with trust powers (b)				Description of powers (c)	Identification number, if any (d)
1930	1940	1950	1960	1970	1980	1990
2000	2010	2020	2030	2040	2050	2060
2070	2080	2090	2100	2110	2120	2130
2140	2150	2160	2170	2180	2190	2200 *2205

18 If you checked "No" on line 3 (or did not complete lines 3a through 3g) you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A filed within the previous 3 years, attach only relevant updates.

	Have you attached a copy of:	Yes	No	Attached Previously	Year Attached
a	Summary of all written and oral agreements and understandings relating to the trust?	2210 ☐	2215 ☐	☐ 2220	2225
b	The trust instrument?	2230 ☐	2235 ☐	☐ 2240	2245
c	Memoranda or letters of wishes?	2250 ☐	2255 ☐	☐ 2260	2265
d	Subsequent variances to original trust documents?	2270 ☐	2275 ☐	☐ 2280	2285
e	Trust financial statements?	2290 ☐	2295 ☐	☐ 2300	2305
f	Other trust documents?	2310 ☐	2315 ☐	☐ 2320	2325

Part I Schedule C—Qualified Obligations Outstanding in the Current Tax Year (See instructions on page 6.)

19 Did you, at any time during the tax year, hold an outstanding obligation of a related foreign trust (or a person related to the trust) that you treated as a "qualified obligation" in the current tax year? . . . . 2360 ☐ **Yes** 2370 ☐ **No**
If "Yes," complete columns (a) through (e) below.

Date of original obligation **(a)**	Tax year qualified obligation first reported **(b)**	Amount of principal payments made during the tax year **(c)**	Amount of interest payments made during the tax year **(d)**	Does the obligation still meet the criteria for a qualified obligation? **(e)** Yes	No
2380	2390	2400	2410	2420	2430
2440	2450	1460	2470	2480	2490
2500	2510	2520	2530	2540	2550

*2555

Part II U.S. Owner of a Foreign Trust (See instructions on page 6.)

20

Name of other foreign trust owners, if any **(a)**	Address **(b)**				Country of residence **(c)**	Identification number, if any **(d)**	Relevant code section **(e)**
2560	2570	2580	2590	2600	2610	2620	2630
2640	2650	2660	2670	2680	2690	2700	2710
2720	2730	2740	2750	2760	2770	2780	2790

21

	Country code of country where foreign trust was created **(a)**	Country code of country whose law governs the foreign trust **(b)**	Date foreign trust was created **(c)**
2795	2800	2810	2820

22 Did the foreign trust file Form 3520-A for the current year? . . . . ☐ **Yes** ☐ **No**
If "Yes," attach the Foreign Grantor Trust Owner Statement you received from the foreign trust. If "No," to the best of your ability, complete and attach a substitute Form 3520-A for the foreign trust. See page 4 of instructions for information on penalties. +2830 2840

23 Enter the gross value of the portion of the foreign trust that you are treated as owning . . . . ► $ 2850

Part III Distributions to a U.S. Person From a Foreign Trust During the Current Tax Year (See instructions on page 7.)

24 Cash amounts or FMV of property received, directly or indirectly, during the current tax year, from the foreign trust (exclude loans included on line 25).

Date of distribution **(a)**	Description of property received **(b)**	FMV of property received (determined on date of distribution) **(c)**	Description of property transferred, if any **(d)**	FMV of property transferred **(e)**	Excess of column (c) over column (e) **(f)**
2860	2870	2880	2890	2900	2910
2920	2930	2940	2950	2960	2970
2980	2990	3000	3010	3020	3030
Totals . . . . ►					$ 3040

Part III *(Continued)*

25 During the current tax year, did you (or a person related to you) receive a loan from a related foreign trust (including an extension of credit upon the purchase of property from the trust)? . . . . 3070 ☐ Yes 3080 ☐ No

If "Yes," complete columns (a) through (g) below with respect to such loans.

Note: *The FMV of an obligation (column (f)) is -0- unless it is a "qualified obligation."*

FMV of loans proceeds **(a)**	Date of original loan transaction **(b)**	Maximum term of repayment of obligation **(c)**	Interest rate of obligation **(d)**	Is the obligation a "qualified obligation"? **(e)** Yes	No	FMV of obligation **(f)**	Amount treated as distribution from the trust (subtract column (f) from column (a)) **(g)**
3090	3100	3110	3120	3130	3140	3150	3160
3170	3180	3290	3200	3210	3220	3230	3240
3250	3260	3270	3280	3290	3300	3310	3320
Total . . . . . . ▶							$ 3330

26 With respect to each obligation you treated as a "qualified obligation" on line 25: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transaction, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? . . . . 3340 ☐ Yes 3350 ☐ No

Note: *Generally, you must answer "Yes" if you checked "Yes" in column (e) of line 25.*

27 Total distributions received during the current tax year. Add line 24, column (f), and line 25, column (g) . . ▶ $ 3360

28 Did the trust, at any time during the tax year, hold an outstanding obligation of yours (or a person related to you) that you treated as a "qualified obligation" in the current tax year? . . . . 3370 ☐ Yes 3380 ☐ No

If "Yes," complete columns (a) through (e) below with respect to each obligation.

Date of original loan transaction **(a)**	Tax year qualified obligation first reported **(b)**	Amount of actual principal payments made during the tax year **(c)**	Amount of actual interest payments made during the tax year **(d)**	Does the loan still meet the criteria of a qualified obligation? **(e)** Yes	No
3390	3400	3410***	3420***	3430	3440
3450	3460	3470***	3480***	3490	3500
3510	3520	3530***	3540***	3550	3560
3570	3580	3590***	3600***	3610	3620

29 Did you receive a Foreign Grantor Trust Beneficiary Statement from the foreign trust with respect to a distribution? ☐ Yes ☐ No
If "Yes," attach the statement and do not complete the remainder of Part III with respect to that distribution. 3630 3640 *3645
If "No," complete Schedule A with respect to that distribution.

30 Did you receive a Foreign Nongrantor Trust Beneficiary Statement from the foreign trust with respect to a distribution? ☐ Yes ☐ No
If "Yes," attach the statement and complete either Schedule A or Schedule B below (see instructions). If "No," complete Schedule A with respect to that distribution. 3650 3660 *3665

Schedule A—Default Calculation of Trust Distributions (See instructions on page 8.)

31	Enter amount from line 27	3670
32	Number of years the trust has been a nongrantor trust (see instructions). ▶ 3680	
33	Enter total distributions received from the foreign trust during the 3 preceding tax years (or the number of years the trust has been a nongrantor trust, if fewer than 3)	3690
34	Multiply line 33 by 1.25	3700
35	Average distribution. Divide line 34 by 3 (or the number of years the trust has been a nongrantor trust, if fewer than 3) and enter the result	3710
36	Amount treated as ordinary income earned in the current year. Enter the smaller of line 31 or line 35	3720
37	Amount treated as accumulation distribution. Subtract line 36 from line 31. If -0- or less, enter -0- and do not complete the rest of Part III	3730
38	Compute applicable number of years of trust. Divide line 32 by 2 and enter here ▶ 3740	

Schedule B—Actual Calculation of Trust Distributions (See instructions on page 8.)

39	Enter amount from line 27	3750
40	Amount treated as ordinary income in the current tax year	3760***
41	Amount treated as accumulation distribution. If -0- or less, enter -0- and do not complete the rest of Part III .	3770***
42	Amount treated as capital gains in the current tax year	3780***
43	Amount treated as distribution from trust corpus	3790***
44	Enter any other distributed amount received from the foreign trust not included on lines 40, 41, 42, and 43 (attach explanation) .	+3800 @3805
45	Amount of foreign trust's aggregate undistributed net income	3810
46	Amount of foreign trust's weighted undistributed net income	3820
47	Compute applicable number of years of trust. Divide line 46 by line 45 and enter here ▶ 3830	

Part III *(Continued)*

Schedule C—Calculation of Interest Charge (See instructions on page 9.)

48	Enter accumulation distribution from line 37 or 41, as applicable	3860
49	Enter tax on total accumulation distribution from line 28 of Form 4970	3870
50	Enter applicable number of years of foreign trust from line 38 or 47, as applicable (round to nearest half-year). ▶ 3880	
51	Combined interest rate imposed on the total accumulation distribution. See Table B on page 9 of instructions	3890
52	Interest charge. Multiply the amount on line 49 by the combined interest rate on line 51	3900
53	Tax attributable to accumulated distributions. Add lines 49 and 52. Enter here and as "additional tax" on your income tax return	3910

Part IV **U.S. Recipients of Gifts or Bequests Received During the Current Tax Year From Foreign Persons** (See instructions on page 9.)

54 During the current tax year, did you receive more than $100,000 during the tax year that you treated as gifts or bequests from a nonresident alien or a foreign estate? See instructions regarding related donors 3920 ☐ Yes 3930 ☐ No

If "Yes," complete columns (a) through (c) with respect to each such gift or bequest in excess of $5,000. If more space is needed, attach schedule.

Date of gift or bequest (a)	Description of property received (b)	FMV of property received (c)
3940	3950	3960
3970	3980	3990
4000	4010	4020
Total ▶		$ 4030 *4035

55 During the current tax year, did you receive more than $10,931 that you treated as gifts from a foreign corporation or a foreign partnership? See instructions regarding related donors 4040 ☐ Yes 4050 ☐ No

If "Yes," complete columns (a) through (g) with respect to each such gift. If more space is needed, attach schedule.

Date of gift (a)	Name of donor (b)	Address of donor (c)				Identification number, if any (d)
4060	4070	4080	4090	4100	4110	4120
4130	4140	4150	4160	4170	4180	4190
4200	4210	4220	4230	4240	4250	4260
4270	4280	4290	4300	4310	4320	4330

Check the box that applies to the foreign donor (e)		Description of property received (f)	FMV of property received (g)
Corporation	Partnership		
4340	4350	4360	4370
4380	4390	4400	4410
4420	4430	4440	4450
4460	4470	4480	4490 *4495

56 Do you have any reason to believe that the foreign donor, in making any gift or bequest described in lines 54 and 55, was acting as a nominee or intermediary for any other person? If "Yes," see instructions. 5000 ☐ Yes 5010 ☐ No

Form **3520-A**

Department of the Treasury
Internal Revenue Service

Annual Information Return of Foreign Trust With a U.S. Owner
(Under section 6048(b))

► **Certain foreign trusts may have to issue a Foreign Grantor Trust Owner Statement(s) or a Foreign Grantor Trust Beneficiary Statement(s) (pages 3 and 4). See separate instructions.**

OMB No. 1545-0160

2000

Note: *All information must be in English. Show all amounts in U.S. dollars.*

For calendar year 2000, or tax year beginning 0010 , 20 , and ending 0020 , 20 .

Part I **General Information** *(See instructions.)*

1a Name of foreign trust 0030	**b** Identification number 0040

c Number, street, and room or suite no. (if a P.O. box, see instructions)
0050

d City or town	**e** State or province	**f** ZIP or postal code	**g** Country
0060	0070	0080	0090

2 Did the foreign trust appoint a U.S. agent (defined on page 2 of the instructions) who can provide IRS with all relevant trust information? . . . 0095 ☐ **Yes** 0100 ☐ **No**

If "Yes," skip lines 2a through 2e and go to line 3.

If "No," you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A filed within the previous 3 years, attach only relevant updates.

Have you attached a copy of:	Yes	No	Attached Previously	Year Attached
a Summary of all written and oral agreements and understandings relating to the trust?	☐ 0105	☐ 0110	☐ 0120	0130
b The trust instrument?	☐ 0135	☐ 0140	☐ 0150	0160
c Memoranda or letters of wishes?	☐ 0165	☐ 0170	☐ 0180	0190
d Subsequent variances to original trust documents?	☐ 0195	☐ 0200	☐ 0210	0220
e Other trust documents?	☐ 0225	☐ 0230	☐ 0240	0250

3a Name of U.S. agent 0270	**b** Identification number 0280

c Number, street, and room or suite no. (if a P.O. box, see instructions)
0290

d City or town	**e** State or province	**f** ZIP or postal code	**g** Country
0300	0310	0320	0330

4a Name of trustee 0340	**b** Identification number, if any 0350

c Number, street, and room or suite no. (if a P.O. box, see instructions)
0360

d City or town	**e** State or province	**f** ZIP or postal code	**g** Country
0370	0380	0390	0400

5 Did the trust transfer any property (including cash) to another entity during the tax year? If "Yes," attach statement. See instructions . . . 0405 ☐ **Yes** 0410 ☐ **No** *0420

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee's Signature ______ **Title** ______ **Date** ______

Preparer's Signature **Preparer's SSN or PTIN** **Date**

Part II **Foreign Trust Income Statement.** Totals from books and records of foreign trust. (See instructions.)

Income	1	Interest	0440***
	2	Dividends	0450***
	3	Gross rents and royalties	0460***
	4	Income (loss) from partnerships and fiduciaries	0470
	5	Capital gains:	
	a	Net short-term capital gain (loss)	0480
	b	Net long-term capital gain (loss)	0490
	6	Ordinary gains (losses)	0500
	7	Other income (attach schedule)	+0510 @0515
	8	Total income (add lines 1 through 7)	0520
Expenses	9	Interest expense	0530
	10a	Foreign taxes (attach schedule)	0540
	b	State and local taxes	0550
	11	Amortization and depreciation (depletion)	0560
	12	Trustee and advisor fees	0570
	13	Charitable contributions	0580***
	14	Other expenses (attach schedule)	+0590 @0595
	15	Total expenses (add lines 9 through 14)	0600
	16	Net income (loss) (subtract line 15 from line 8)	0610
	17a	Enter FMV of total distributions from the trust to all persons, whether U.S. or foreign ▶	0620
	b	Distributions to U.S. owner:	

(a) Name of owner	(b) Identification number	(c) Date of distribution	(d) FMV	
0630	0640	0650	0660	
0670	0680	0690	0700	*0705

c Distributions to U.S. beneficiaries:

(a) Name of beneficiary	(b) Identification number	(c) Date of distribution	(d) FMV	
0710	0720	0730	0740	
0750	0760	0770	0780	*0785

Part III **Foreign Trust Balance Sheet**

		Beginning of Tax Year		End of Tax Year	
	Assets	**(a)** Amount	**(b)** Total	**(c)** Amount	**(d)** Total
1	Cash		0790		0800
2	Accounts receivable		0810		0820
3	Mortgages and notes receivable		0830		0840
4	Inventories		0850		0860
5	Government obligations		0870		0880
6	Other marketable securities		0890		0900
7	Other nonmarketable securities		0910		0920
8a	Depreciable (depletable) assets	0930		0940	
b	Less: accumulated depreciation (depletion)	0950	0960	0970	0980
9	Real property		0990		1000
10	Other assets (attach schedule)		+1010 @1015		+1020 @1025
11	Total assets		1030		1040
	Liabilities				
12	Accounts payable		1050		1060
13	Contributions, gifts, grants, etc, payable		1070		1080
14	Mortgages and notes payable		1090		1100
15	Other liabilities (attach schedule)		+1110 @1115		+1120 @1125
16	Total liabilities		1130		1140
	Net Worth				
17	Contributions to trust corpus		1150		1160
18	Accumulated trust income		1170		1180
19	Other (attach schedule)		+1190 @1195		+1200 @1205
20	Total net worth (add lines 17 through 19)		1210		1220
21	Total liabilities and net worth (add lines 16 and 20)		1230		1240

2000 Foreign Grantor Trust Owner Statement

(See instructions.)

1a Name of foreign trust 1260	**b** Identification number 1270
c Number, street, and room or suite no. (if a P.O. box, see instructions) 1280	

d City or town 1290	**e** State or province 1300	**f** ZIP or postal code 1310	**g** Country 1320

2 Did the foreign trust appoint a U.S. agent (defined on page 2 of the instructions) who can provide IRS with all relevant trust information? . . . . . 1325 ☐ **Yes** 1330 ☐ **No**
If "Yes," complete lines 3a through 3g.

3a Name of U.S. agent 1340	**b** Identification number 1350
c Number, street, and room or suite no. (if a P.O. box, see instructions) 1360	

d City or town 1370	**e** State or province 1380	**f** ZIP or postal code 1390	**g** Country 1400

4a Name of trustee 1410	**b** Identification number, if any 1420
c Number, street, and room or suite no. (if a P.O. box, see instructions) 1430	

d City or town 1440	**e** State or province 1450	**f** ZIP or postal code 1460	**g** Country 1470

5 The tax year of the owner of the foreign trust to which this statement relates ▶ 1480

6a Name of U.S. owner 1490	**b** Identification number 1500
c Number, street, and room or suite no. (if a P.O. box, see instructions) 1510	

d City or town 1520	**e** State or province 1530	**f** ZIP or postal code 1540	**g** Country 1550

h Service Center where U.S. owner files its income tax returns ▶

7 Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by the U.S. person. @1555

8 If the trust did not appoint a U.S. agent, list the trust documents attached to Form 3520-A.
1560

9 Gross value of the portion of the trust treated as owned by the U.S. owner . . . . $ 1570

2000 Statement of Foreign Trust Income Attributable to U.S. Owner (See instructions.)

Report each item on the proper form or schedule of your tax return.

Income	**1**	Interest	1580***
	2	Dividends	1590***
	3	Gross rents and royalties	1600***
	4	Income from partnerships and fiduciaries	1610***
	5	Capital gains (losses)	1620
	6	Ordinary gains and (losses)	1630
	7	Other income (attach schedule)	+1640 @1645
Expenses	**8**	Interest expenses	1650
	9a	Foreign taxes (attach schedule)	+1660 @1665
	b	State and local taxes	1670
	10	Amortization and depreciation (depletion)	1680
	11	Trustee and advisor fees	1690
	12	Charitable contributions	1700***
	13	Other expenses (attach schedule)	+1710 @1715

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee Signature ______________________ **Title** ______________________ **Date** __________

2000 Foreign Grantor Trust Beneficiary Statement

1a Name of foreign trust 1730			**b** Identification number 1740
c Number, street, and room or suite no. (if a P.O. box, see instructions) 1750			
d City or town 1760	**e** State or province 1770	**f** ZIP or postal code 1780	**g** Country 1790

2 Did the foreign trust appoint a U.S. agent (defined on page 2 of the instructions) who can provide IRS with all relevant trust information? . . . 1795 ☐ **Yes** 1800 ☐ **No**

If "Yes," complete lines 3a through 3g.

If "No," do you agree that either the IRS or the U.S. beneficiary can inspect and copy the trust's permanent books of account, records, and such other documents that are necessary to establish that the trust should be treated for U.S. tax purposes as owned by another person? . . . 1805 ☐ **Yes** 1810 ☐ **No**

3a Name of U.S. agent 1820			**b** Identification number 1830
c Number, street, and room or suite no. (if a P.O. box, see instructions) 1840			
d City or town 1850	**e** State or province 1860	**f** ZIP or postal code 1870	**g** Country 1880
4a Name of trustee 1890			**b** Identification number (if any) 1900
c Number, street, and room or suite no. (if a P.O. box, see instructions) 1910			
d City or town 1920	**e** State or province 1930	**f** ZIP or postal code 1940	**g** Country 1950

5 The first and last day of the tax year of the foreign trust to which Form 3520-A applies ▶ 1960

6a Name of U.S. beneficiary 1970			**b** Identification number 1980
c Number, street, and room or suite no. (if a P.O. box, see instructions) 1990			
d City or town 2000	**e** State or province 2010	**f** ZIP or postal code 2020	**g** Country 2030

7 Description of property (including cash) distributed, or treated as distributed, to the U.S. person during the tax year. (See instructions to Part III of Form 3520 for U.S. tax treatment of these amounts.)

(a) Description of property	(b) FMV
2040	2050
2060	2070
2080	2090

8 Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by another person. @2100

9 Owner of the foreign trust is (check one)

☐ Individual 2110 ☐ Partnership 2120 ☐ Corporation 2130

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee Signature ▶ **Title** ▶ **Date** ▶

Form **4255** (Rev. April 1997) Department of the Treasury Internal Revenue Service

Recapture of Investment Credit

► **Attach to your income tax return.**

OMB No. 1545-0166

Attachment Sequence No. **65**

Name(s) as shown on return

Identifying number 0009

Properties	Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 3468 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	*0010
B	0130
C	0250
D	0370

Original Investment Credit

	Computation Steps: (see Specific Instructions)	Properties A	B	C	D
1	Original rate of credit	+0020	0140	0260	0380
2	Cost or other basis	+0023	0143	0263	0383
3	Original credit. Multiply line 2 by the percentage on line 1	+0080	0200	0320	0440
4	Date property was placed in service	/+0084/	/0204/	/0324/	/0444/
5	Date property ceased to be qualified investment credit property	/+0090/	/0210/	/0330/	/0450/
6	Number of full years between the date on line 4 and the date on line 5	+0100	0220	0340	0460

Computation of Recapture Tax

		A	B	C	D
7	Recapture percentage (see instructions)	+0110	0230	0350	0470
8	Tentative recapture tax. Multiply line 3 by the percentage on line 7	+0120	0240	0360	0480

9	Add line 8, columns A through D 0483 0486	0490
10	Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation) *0495	0500
11	Add lines 9 and 10	0510
12	Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions.	0520
13	Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit	0530

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . 6 hr., 28 min.

Learning about the law or the form . . . . 1 hr., 23 min.

Preparing, copying, assembling, and sending the form to the IRS . . . 1 hr., 33 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the IRS at the address listed in the instructions for the tax return with which this form is filed.

Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if:

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).
- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture

period so that it no longer qualifies (in whole or in part) as investment credit property.

- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated the cost or other basis of property to you for which you claimed a credit.
- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

Exceptions to recapture.—Recapture of the investment credit does not apply to:

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.
- A transaction to which section 381(a) applies (relating to certain acquisitions of the assets of one corporation by another corporation).
- A mere change in the form of conducting a trade or business if:

1. The property is retained as investment credit property in that trade or business, AND

2. The taxpayer retains a substantial interest in that trade or business.

A mere change in the form of conducting a trade or business includes a corporation that elects to be an S corporation and a corporation whose S election is revoked or terminated.

For more details on the recapture rules, see section 50(a).

Caution: *See section 46(g)(4) (as in effect on November 4, 1990) to figure the recapture tax if you made a withdrawal from a capital construction fund set up under the Merchant Marine Act of 1936 to pay the principal of any debt incurred in connection with a vessel on which you claimed investment credit.*

Basis Adjustment on Recapture

For property subject to investment credit recapture, increase the property's basis as follows:

- For qualified rehabilitation expenditures, increase the basis by 100% of the recapture tax (or adjustment to carrybacks and carryovers).
- For energy property or qualified timber property, increase the basis by 50% of the recapture tax (or adjustment to carrybacks and carryovers).

If you are a partner or S corporation shareholder, the adjusted basis of your interest in the partnership or stock in the S corporation is adjusted to take into account the adjustment made to the basis of property held by the partnership or S corporation.

Specific Instructions

Note: *Do not figure the recapture tax on lines 1 through 9 if there is an increase in nonqualified nonrecourse financing related to certain at-risk property. Figure the recapture tax for these properties on separate schedules and enter the recapture tax on line 10. Include any unused credit for these properties on line 12.*

Partnerships, S corporations, estates, and trusts.—For a partnership, S corporation, estate, or trust that allocated any or all of the investment credit to its partners, shareholders, or beneficiaries, provide the information they need to refigure the credit. See Regulations sections 1.47-4, 1.47-5, and 1.47-6.

Partners, shareholders, and beneficiaries.—If your Schedule K-1 shows recapture of investment credit claimed in an earlier year, you will need your copy of the original Form 3468 to complete lines 1 through 6 of this Form 4255.

Lines A through D.—Describe the property for which you must refigure the credit.

Complete lines 1 through 8 for each property on which you are refiguring the credit. Use a separate column for each item. If you need more columns, use additional Forms 4255, or other schedules that include all the information shown on Form 4255. Enter the total from the separate sheets on line 9.

Line 1.—Enter the rate you used to figure the original credit from the Form 3468 that you filed.

Line 2.—Enter the cost or other basis that you used to figure the original credit.

Line 4.—Enter the month, day, and year that the property was available for service.

Line 5.—Generally, this will be the date you disposed of the property. For more details, see Regulations section 1.47-1(c).

Line 6.—Do not enter partial years. If the property was held less than 12 months, enter zero.

Line 7.—Enter the recapture percentage from the following table:

If number of full years on line 6 of Form 4255 is:	Then the recapture percentage is:
0	100
1	80
2	60
3	40
4	20
5 or more	0

Line 9.—If you have used more than one Form 4255, or separate sheets to list additional items on which you figured an increase in tax, write to the left of the entry space "Tax from attached" and the total tax from the separate sheets. Include the amount in the total for line 9.

Line 10.—For certain taxpayers, the basis or cost of property is limited to the amount the taxpayer is at risk for the property at year end. The basis or cost must be reduced by the amount of any "nonqualified nonrecourse financing" related to the property at year end. If there is an increase in nonqualified nonrecourse financing, recapture may be required. See section 49(b) for details. Attach a separate computation schedule to figure the recapture tax and enter the total tax on line 10.

Line 12.—If you did not use all the credit you originally figured, either in the year you figured it or in a carryback or carryforward year, you do not have to recapture the amount of the credit you did not use. In refiguring the credit for the original credit year, be sure to include any carryforwards from previous years, plus any carrybacks arising within the 3 tax years after the original credit year that are now allowed because the recapture and recomputation of the original credit made available some additional tax liability in that year. See Regulations section 1.47-1(d) and Rev. Rul. 72-221, 1972-1 C.B. 15, for details.

Note: *You must also take into account any applicable 35% reduction in credit under section 49(c)(2) (as in effect on November 4, 1990) when computing the amount to enter on line 12.*

Figure the unused portion on a separate sheet and enter it on this line. Do not enter more than the recapture tax on line 11.

Note: *Be sure to adjust your current unused credit to reflect any unused portion of the original credit that was entered on line 12 of this form.*

Form **4562** | Department of the Treasury Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► See separate instructions. ► Attach this form to your return.

OMB No. 1545-0172 | **2000** | Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
	0020	0010

Part I **Election To Expense Certain Tangible Property (Section 179)**
Note: *If you have any “listed property,” complete Part V before you complete Part I.*

1	Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions	1	$20,000
2	Total cost of section 179 property placed in service. See page 2 of the instructions	2	0030
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0040
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	0050

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6	0060	0070	0080
	0090	0100	0110 *0115
7	Listed property. Enter amount from line 27	7	0120

8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0130
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0140
10	Carryover of disallowed deduction from 1999. See page 3 of the instructions	10	0150
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0160
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0170
13	Carryover of disallowed deduction to 2001. Add lines 9 and 10, less line 12 ►	13	0180

Note: *Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.*

Part II **MACRS Depreciation for Assets Placed in Service Only During Your 2000 Tax Year (Do not** include listed property.**)**

Section A—General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See page 3 of the instructions 0185 ► ☐

Section B—General Depreciation System (GDS) (See page 3 of the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property		0190	0200	0210	0220	0230
b 5-year property		0240	0250	0260	0270	0280
c 7-year property		0290	0300	0310	0320	0330
d 10-year property		0340	0350	0360	0370	0380
e 15-year property		0390	0400	0410	0420	0430
f 20-year property		0440	0450	0460	0470	0480
g 25-year property		0482	25 yrs.	0484	S/L	0486
h Residential rental property	0490	0500	27.5 yrs.	MM	S/L	0510
	0520	0530	27.5 yrs.	MM	S/L	0540
i Nonresidential real property	0550	0560	39 yrs.	MM	S/L	0570
	0580	0590	0595	MM	S/L	0600

Section C—Alternative Depreciation System (ADS) (See page 5 of the instructions.)

(a)	(b)	(c)	(d)	(e)	(f)	(g)
16a Class life		0610	0620	0630	S/L	0640
b 12-year		0650	12 yrs.	0660	S/L	0670
c 40-year	0680	0690	40 yrs.	MM	S/L	0700 *0705

Part III **Other Depreciation (Do not** include listed property.**)** (See page 5 of the instructions.)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 2000	17	0710
18	Property subject to section 168(f)(1) election	18	0720 @0730
19	ACRS and other depreciation	19	0740

Part IV **Summary** (See page 6 of the instructions.)

20	Listed property. Enter amount from line 26	20	0760
21	**Total.** Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	21	0770
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	0780

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See page 7 of the instructions for limits for passenger automobiles.***)**

23a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **23b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	0810 (e) 0815 Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	0820 (i) 0825 Elected section 179 cost
24 Property used more than 50% in a qualified business use (See page 6 of the instructions.):								
0840	0850	0860 %	0870	0880	0890	0900	0910	0920
0930	0940	0950 %	0960	0970	0980	0990	1000	1010
1020	1030	1040 %	1050	1060	1070	1080	1090	1100 *1105
25 Property used 50% or less in a qualified business use (See page 6 of the instructions.):								
1120	1130	1140 %	1150	1160	1170	S/L 1175	1180	
1190	1200	1210 %	1220	1230	1240	S/L 1245	1250	
1260	1270	1280 %	1290	1300	1310	S/L 1315	1320	*1325

26 Add amounts in column (h). Enter the total here and on line 20, page 1 . . . . . . **26** 1330

27 Add amounts in column (i). Enter the total here and on line 7, page 1 . . . . **27** 1340

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
28 Total business/investment miles driven during the year (**do not** include commuting miles-see page 1 of the instructions)	1350		1420		1490		1560		1630		1700	
29 Total commuting miles driven during the year	1360		1430		1500		1570		1640		1710	
30 Total other personal (noncommuting) miles driven	1370		1440		1510		1580		1650		1720	
31 Total miles driven during the year. Add lines 28 through 30	1380		1450		1520		1590		1660		1730 *1735	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
32 Was the vehicle available for personal use during off-duty hours?	1390	1395	1460	1465	1530	1535	1600	1605	1670	1675	1740	1745
33 Was the vehicle used primarily by a more than 5% owner or related person?	1400	1405	1470	1475	1540	1545	1610	1615	1680	1685	1750	1755
34 Is another vehicle available for personal use?	1410	1415	1480	1485	1550	1555	1620	1625	1690	1695	1760	1765 *1768

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons. See page 8 of the instructions.

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	1770	1775
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners	1780	1785
37 Do you treat all use of vehicles by employees as personal use?	1790	1795
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	1800	1805
39 Do you meet the requirements concerning qualified automobile demonstration use? See page 8 of the instructions . .	1810	1815

Note: *If your answer to 35, 36, 37, 38, or 39 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 2000 tax year (See page 8 of the instructions.):					
1830	1840	1850	1860	1870	1880
1890	1900	1910	1920	1930	1940

41 Amortization of costs that began before 2000 . . . . **41** 1950

42 **Total.** Add amounts in column (f). See page 9 of the instructions for where to report . . . **42** 1960 *1965

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

► **See separate instructions.**
► **Attach to your tax return.**
► **Use a separate Form 4684 for each different casualty or theft.**

OMB No. 1545-0177

2000

Attachment Sequence No. **26**

Name(s) shown on tax return | **Identifying number** 0010

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each): *0020
Property **A** 0030
Property **B** 0120
Property **C** 0210
Property **D** 0300

		Properties (Use a separate column for each property lost or damaged from one casualty or theft.)			
		A	**B**	**C**	**D**
2 Cost or other basis of each property	2	0040	0130	0220	0310
3 Insurance or other reimbursement (whether or not you filed a claim). See instructions	3	0050	0140	0230	0320
Note: *If line 2 is* ***more than*** *line 3, skip line 4.*					
4 Gain from casualty or theft. If line 3 is **more than** line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4	0060***	0150***	0240***	0330***
5 Fair market value **before** casualty or theft	5	0070	0160	0250	0340
6 Fair market value **after** casualty or theft	6	0080	0170	0260	0350
7 Subtract line 6 from line 5	7	0090	0180	0270	0360
8 Enter the **smaller** of line 2 or line 7	8	0100	0190	0280	0370
9 Subtract line 3 from line 8. If zero or less, enter -0-	9	0110	0200	0290	0380

10 Casualty or theft loss. Add the amounts on line 9. Enter the total	10	0390
11 Enter the amount from line 10 or $100, whichever is **smaller**	11	0400
12 Subtract line 11 from line 10	12	0410
Caution: *Use only one Form 4684 for lines 13 through 18.*		
13 Add the amounts on line 12 of all Forms 4684	13	0420
14 Combine the amounts from line 4 of all Forms 4684	14	0430
15 • If line 14 is **more than** line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is **less than** line 13, enter -0- here and continue with the form. • If line 14 is **equal to** line 13, enter -0- here. Do not complete the rest of this section.	15	0440
16 If line 14 is **less than** line 13, enter the difference	16	0450
17 Enter 10% of your adjusted gross income (Form 1040, line 34). Estates and trusts, see instructions	17	0460
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter result on Schedule A (Form 1040), line 19. Estates and trusts, enter on the "Other deductions" line of your tax return	18	0470

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. | **Identifying number** 0500

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.) *0510

19 Description of properties (show type, location, and date acquired for each):

Property **A** 0520

Property **B** 0610

Property **C** 0700

Property **D** 0790

		Properties (Use a separate column for each property lost or damaged from one casualty or theft.) A	B	C	D
20 Cost or adjusted basis of each property	20	0530	0620	0710	0800
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 **Note:** *If line 20 is **more than** line 21, skip line 22.*	21	0540	0630	0720	0810
22 Gain from casualty or theft. If line 21 is **more than** line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22	0550***	0640***	0730***	0820***
23 Fair market value **before** casualty or theft	23	0560	0650	0740	0830
24 Fair market value **after** casualty or theft	24	0570	0660	0750	0840
25 Subtract line 24 from line 23	25	0580	0670	0760	0850
26 Enter the **smaller** of line 20 or line 25 **Note:** *If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.*	26	0590	0680	0770	0860
27 Subtract line 21 from line 26. If zero or less, enter -0-	27	0600	0690	0780	0870

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions). | 28 | 0880

Part II Summary of Gains and Losses (from separate Parts I)

	(a) Identify casualty or theft		(b) Losses from casualties or thefts (i) Trade, business, rental or royalty property	(ii) Income-producing and employee property	(c) Gains from casualties or thefts includible in income
	Casualty or Theft of Property Held One Year or Less				
29	0890		(0900***)	(0910***)	0920
	0930		(0940***)	(0950***)	0960
30	Totals. Add the amounts on line 29	30	(0970***)	(0980***)	0990
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			1000 31	1010
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions			1020 32	1030
	Casualty or Theft of Property Held More Than One Year				
33	Casualty or theft gains from Form 4797, line 32			33	1040
34	1050		(1060***)	(1070***)	1080
	1090		(1100***)	(1110***)	1120
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	(1130***)	(1140***)	
36	Total gains. Add lines 33 and 34, column (c)			36	1150
37	Add amounts on line 35, columns (b)(i) and (b)(ii)			37	1160
38	If the loss on line 37 is **more than** the gain on line 36:				
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			1170 38a	1180
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11			1190 38b	1200
39	If the loss on line 37 is **less than** or **equal to** the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3			39	1210

Note: *Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.*

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

► **Attach to your tax return.** ► **See separate instructions.**

OMB No. 1545-0184

2000

Attachment Sequence No. **27**

Name(s) shown on return

Identifying number 0010

1 Enter here the gross proceeds from the sale or exchange of real estate reported to you for 2000 on Form(s) 1099-S (or a substitute statement) that you will be including on line 2, 10, or 20 . . . . . **1** 0020

Part I **Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (See instructions.)

	(a) Description of property	**(b)** Date acquired (mo., day, yr.)	**(c)** Date sold (mo., day, yr.)	**(d)** Gross sales price	**(e)** Depreciation allowed or allowable since acquisition	**(f)** Cost or other basis, plus improvements and expense of sale	**(g) GAIN or (LOSS)** Subtract (f) from the sum of (d) and (e)	
2	0040	0050	0060	0070	0080	0090	0100	
	0120	0130	0140	0150	0160	0170	0180	
	0200	0210	0220	0230	0240	0250	0260	
	0280	0290	0300	0310	0320	0330	0340	*0345

3 Gain, if any, from Form 4684, line 39 . . . . . **3** 0600

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . **4** 0610

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . **5** 0615

6 Gain, if any, from line 32, from other than casualty or theft **6** 0620

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7** 0650

Partnerships (except electing large partnerships). Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6. Skip lines 8, 9, 11, and 12 below.

S corporations. Report the gain or (loss) following the instructions for Form 1120S, Schedule K, lines 5 and 6. Skip lines 8, 9, 11, and 12 below, unless line 7 is a gain and the S corporation is subject to the capital gains tax.

All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) **8** 0660

9 Subtract line 8 from line 7. If zero or less, enter -0-. Also enter on the appropriate line as follows (see instructions): **9** 0670

S corporations. Enter any gain from line 9 on Schedule D (Form 1120S), line 14, and skip lines 11 and 12 below.

All others. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the gain from line 9 as a long-term capital gain on Schedule D.

Part II **Ordinary Gains and Losses** *0680

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

0690	0700	0710	0720	0730	0740	0750	
0770	0780	0790	0800	0810	0820	0830	
0850	0860	0870	0880	0890	0900	0910	
0930	0940	0950	0960	0970	0980	0990	*0995

11 Loss, if any, from line 7 . . . . . **11** (1250)

12 Gain, if any, from line 7 or amount from line 8, if applicable **12** 1260

13 Gain, if any, from line 31 . . . . . **13** 1270

14 Net gain or (loss) from Form 4684, lines 31 and 38a **14** 1280

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . **15** 1300

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . . **16** 1305

17 Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions) **17** 1310

18 Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows: **18** 1340

a For all except individual returns: Enter the gain or (loss) from line 18 on the return being filed.

b For individual returns:

(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions . . . . . **18b(1)** 1350

(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14 . . . . . **18b(2)** 1360

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	1400	1410	1420
B	1640	1650	1660
C	1880	1890	1900
D	2120	2130	2140

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** *See line 1 before completing.*)	20	1430	1670	1910	2150
21	Cost or other basis plus expense of sale	21	1440	1680	1920	2160
22	Depreciation (or depletion) allowed or allowable	22	1450	1690	1930	2170
23	Adjusted basis. Subtract line 22 from line 21	23	1460	1700	1940	2180
24	Total gain. Subtract line 23 from line 20	24	1470	1710	1950	2190 *2195
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a	1480	1720	1960	2200
b	Enter the **smaller** of line 24 or 25a	25b	1490	1730	1970	2210
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a	1500	1740	1980	2220
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	1510	1750	1990	2230
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	1520	1760	2000	2240
d	Additional depreciation after 1969 and before 1976	26d	1530	1770	2010	2250
e	Enter the **smaller** of line 26c or 26d	26e	1540	1780	2020	2260
f	Section 291 amount (corporations only)	26f	1550/NO ENTRY	1790/NO ENTRY	2030/NO ENTRY	2270/NO ENTRY
g	Add lines 26b, 26e, and 26f	26g	1560	1800	2040	2280
27	**If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a	1570	1810	2050	2290
b	Line 27a multiplied by applicable percentage (see instructions)	27b	1580	1820	2060	2300
c	Enter the **smaller** of line 24 or 27b	27c	1590	1830	2070	2310
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	1600	1840	2080	2320
b	Enter the **smaller** of line 24 or 28a	28b	1610	1850	2090	2330
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	1620	1860	2100	2340
b	Enter the **smaller** of line 24 or 29a (see instructions)	29b	1630	1870	2110	2350

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	2360
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	2370
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	2380

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(See instructions.)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33	2420	2430
34	Recomputed depreciation. See instructions	34	2440	2450
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	2460	2470 *2475

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

(Income not subject to self-employment tax)

▶ Attach to Form 1040. ▶ See instructions on back.

OMB No. 1545-0187

2000

Attachment Sequence No. **37**

Name(s) shown on Form 1040

Your social security number 0010/NO ENTRY

Employer ID number (EIN), if any 0020

A Did you actively participate in the operation of this farm during 2000? See instructions . . . . 0030 ☐ Yes ☐ No

Part I **Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops		**1**	0040
2a	Total cooperative distributions (Form(s) 1099-PATR) **2a** 0050	**2b** Taxable amount	**2b**	0060
3a	Agricultural program payments. See instructions **3a** 0070	**3b** Taxable amount	**3b**	0080
4	Commodity Credit Corporation (CCC) loans. See instructions:			
a	CCC loans reported under election		**4a**	0090 *0100
b	CCC loans forfeited **4b** 0110	**4c** Taxable amount	**4c**	0120
5	Crop insurance proceeds and certain disaster payments. See instructions:			
a	Amount received in 2000 *0165 **5a** 0130	**5b** Taxable amount	**5b**	0140
0160 **c**	If election to defer to 2001 is attached, check here ▶ ☐	**5d** Amount deferred from 1999	**5d**	0170
6	Other income, including Federal and state gasoline or fuel tax credit or refund. See instructions		**6**	0180
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41 ▶		**7**	0190

Part II **Expenses—Farm Rental Property.** Do not include personal or living expenses.

8 Car and truck expenses. See Schedule F instructions—also attach **Form 4562**	**8**	0200	**21** Pension and profit-sharing plans	**21**	0360
9 Chemicals	**9**	0210	**22** Rent or lease. See instructions:		
10 Conservation expenses (see instructions)	**10**	0220/NO ENTRY	**a** Vehicles, machinery, and equipment	**22a**	0370
11 Custom hire (machine work)	**11**	0230	**b** Other (land, animals, etc.)	**22b**	0380
12 Depreciation and section 179 expense deduction not claimed elsewhere	**12**	0240	**23** Repairs and maintenance	**23**	0390
			24 Seeds and plants purchased	**24**	0400
			25 Storage and warehousing	**25**	0410
13 Employee benefit programs other than on line 21. See Schedule F instructions	**13**	0250	**26** Supplies purchased	**26**	0420
			27 Taxes	**27**	0430
			28 Utilities	**28**	0440
14 Feed purchased	**14**	0260	**29** Veterinary, breeding, and medicine	**29**	0450
15 Fertilizers and lime	**15**	0270			
16 Freight and trucking	**16**	0280	**30** Other expenses *0460 (specify):		
17 Gasoline, fuel, and oil	**17**	0290			
18 Insurance (other than health)	**18**	0300	**a** 0470	**30a**	0480
19 Interest:			**b** 0490	**30b**	0500
*0330 **a** Mortgage (paid to banks, etc.)	**19a**	0310	**c** 0510	**30c**	0520
*0340 **b** Other	**19b**	0320	**d** 0530	**30d**	0540
20 Labor hired (less employment credits). See Schedule F instructions	**20**	0350	**e** 0550	**30e**	0560
			f 0570	**30f**	0580
			g 0590	**30g**	0600

31	**Total expenses.** Add lines 8 through 30g ▶	**31**	0610
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 39. If the result is a loss, you MUST go on to line 33 . . 0620	**32**	0630
33	If line 32 is a loss, you MUST check the box that describes your investment in this activity. See instructions	**33a** ☐ All investment is at risk. 0640 **33b** ☐ Some investment is not at risk. 0650	
	You may need to complete **Form 8582** to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you MUST complete **Form 6198** before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 39	**33c**	0660

Form **5471** (Rev. January 1999)

Department of the Treasury
Internal Revenue Service

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

▶ **See separate instructions.**

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 0010 , , and ending 0020 ,

OMB No. 1545-0704

File In Duplicate (see **When and Where To File** in the instructions)

Name of person filing this return
0040

A Identifying number
0110 0120 0130 0135 0140 0150

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
0050

B Category of filer (See page 2 of the instructions. Check applicable box(es)): (1) ☐ (2) ☐ (3) ☐ (4) ☐ (5) ☐

City or town, state, and ZIP code
0060 0070 0080

C Enter the total percentage of voting stock of the foreign corporation you owned at the end of its annual accounting period 0160 %

Filer's tax year beginning 0090 , , and ending 0100 ,

D Person(s) on whose behalf this information return is filed:

(1) Name	**(2)** Address				**(3)** Identifying number	**(4)** Check applicable box(es): Shareholder	Officer	Director
0170	0180	0182	0184	0186	0190	0200	0210	0220
0230	0240	0242	0244	0246	0250	0260	0270	0280
0290	0300	0302	0304	0306	0310	0320	0330	0340
0350	0360	0362	0364	0366	0370	0380	0390	0400

Important: *Fill in all applicable lines and schedules. All information **MUST** be in the English language. All amounts **MUST** be stated in U.S. dollars unless otherwise indicated.*
Enter the foreign corporation's functional currency ▶ 0410

1a Name and address of foreign corporation
0420
0430 0440 0450 0460

b Employer identification number, if any
0470

c Country under whose laws incorporated
0480

d Date of incorporation	**e** Principal place of business	**f** Principal business activity code number **(NEW)**	**g** Principal business activity
0490	0500	0510	0520

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States
0530
0540 0550 0560 0570
0580

b If a U.S. income tax return was filed, please show:

(i) Taxable income or (loss)	*(ii)* U.S. income tax paid (after all credits)
0590	0600

c Name and address of foreign corporation's statutory or resident agent in country of incorporation
0610
0620 0630 0640 0650

d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different
0660
0670 0680
0690 0700 0710

Schedule A Stock of the Foreign Corporation

Part I—ALL Classes of Stock

(a) Description of each class of stock	**(b)** Number of shares issued and outstanding: *(i)* Beginning of annual accounting period	*(ii)* End of annual accounting period
0720	0730	0740
0750	0760	0770
0780	0790	0800
0810	0820	0830

Part II—Additional Information for PREFERRED Stock
(To be completed **only** by Category (1) filers for foreign personal holding companies)

(a) Description of each class of PREFERRED stock (**Note:** *This description should match the corresponding description entered in Part I, column (a).)*	**(b)** Par value in functional currency	**(c)** Rate of dividend	**(d)** Indicate whether the stock is cumulative or noncumulative
0840	0850	0860	0870
0880	0890	0900	0910
0920	0930	0940	0950

Schedule B U.S. Shareholders of Foreign Corporation (See page 4 of the instructions.)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder (**Note:** *This description should match the corresponding description entered in Schedule A, Part I, column (a).)*	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
0980 0990 1000 1010 1020 1030	1040	1050	1060	1160
	1070	1080	1090	
	1100	1110	1120	
	1130	1140	1150	
1170 1180 1190 1200 1210 1220	1230	1240	1250	1350
	1260	1270	1280	
	1290	1300	1310	
	1320	1330	1340	
1360 1370 1380 1390 1400 1410	1420	1430	1440	1540
	1450	1460	1470	
	1480	1490	1500	
	1510	1520	1530	
1550 1560 1570 1580 1590 1600	1610	1620	1630	1730
	1640	1650	1660	
	1670	1680	1690	
	1700	1710	1720	
1740 1750 1760 1770 1780 1790	1800	1810	1820	1920
	1830	1840	1850	
	1860	1870	1880	
	1890	1900	1910	

Schedule C Income Statement (See page 4 of the instructions.)

Important: *Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.*

				Functional Currency	U.S. Dollars
Income	1a	Gross receipts or sales	1a	1930	1940
	b	Returns and allowances	1b	1950	1960
	c	Subtract line 1b from line 1a	1c	1970	1980
	2	Cost of goods sold	2	1990	2000
	3	Gross profit (subtract line 2 from line 1c)	3	2010	2020
	4	Dividends	4	2030	2040
	5	Interest	5	2050	2060
	6	Gross rents, royalties, and license fees	6	2070	2080
	7	Net gain or (loss) on sale of capital assets	7	2090	2100
	8	Other income (attach schedule)	8	+2110 @2120	+2130 @2140
	9	Total income (add lines 3 through 8)	9	2150	2160
Deductions	10	Compensation not deducted elsewhere	10	2170	2180
	11	Rents, royalties, and license fees	11	2190	2200
	12	Interest	12	2210	2220
	13	Depreciation not deducted elsewhere	13	2230	2240
	14	Depletion	14	2250	2260
	15	Taxes (exclude provision for income, war profits, and excess profits taxes)	15	2270	2280
	16	Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16	+2290 @2300	+2310 @2320
	17	Total deductions (add lines 10 through 16)	17	2330	2340
Net Income	18	Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	2350	2360
	19	Extraordinary items and prior period adjustments (see instructions)	19	2370	2380
	20	Provision for income, war profits, and excess profits taxes (see instructions)	20	2390	2400
	21	Current year net income or (loss) per books (line 18 plus line 19 minus line 20)	21	2410	2420

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (See page 4 of instructions.)

	(a) Name of country or U.S. possession	Amount of tax (b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			2430
2	2440	2450	2460	2470
3	2480	2490	2500	2510
4	2520	2530	2540	2550
5	2560	2570	2580	2590
6	2600	2610	2620	2630
7	2640	2650	2660	2670
8	Total . . . ▶			2680

Schedule F Balance Sheet

Important: *Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.*

	Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash . . .	1	2690	2700
2a	Trade notes and accounts receivable . . .	2a	2710	2720
b	Less allowance for bad debts . . .	2b	(2730***)	(2740***)
3	Inventories . . .	3	2750	2760
4	Other current assets (attach schedule) . . .	4	+2770 @2780	+2790 @2800
5	Loans to stockholders and other related persons . . .	5	2810	2820
6	Investment in subsidiaries (attach schedule) . . .	6	+2830 @2840	+2850 @2860
7	Other investments (attach schedule) . . .	7	+2870 @2880	+2890 @2900
8a	Buildings and other depreciable assets . . .	8a	2910	2920
b	Less accumulated depreciation . . .	8b	(2930***)	(2940***)
9a	Depletable assets . . .	9a	2950	2960
b	Less accumulated depletion . . .	9b	(2970***)	(2980***)
10	Land (net of any amortization) . . .	10	2990	3000
11	Intangible assets:			
a	Goodwill . . .	11a	3010	3020
b	Organization costs . . .	11b	3030	3040
c	Patents, trademarks, and other intangible assets . . .	11c	3050	3060
d	Less accumulated amortization for lines 11a, b, and c . . .	11d	(3070***)	(3080***)
12	Other assets (attach schedule) . . .	12	+3090 @3100	+3110 @3120
13	Total assets . . .	13	3130	3140
	Liabilities and Stockholders' Equity			
14	Accounts payable . . .	14	3150	3160
15	Other current liabilities (attach schedule) . . .	15	+3170 @3180	+3190 @3200
16	Loans from stockholders and other related persons . . .	16	3210	3220
17	Other liabilities (attach schedule) . . .	17	+3230 @3240	+3250 @3260
18	Capital stock:			
a	Preferred stock . . .	18a	3270	3280
b	Common stock . . .	18b	3290	3300
19	Paid-in or capital surplus (attach reconciliation) . . .	19	+3305 @3310	+3315 @3320
20	Retained earnings . . .	20	3330	3340
21	Less cost of treasury stock . . .	21	(3350***)	(3360***)
22	Total liabilities and stockholders' equity . . .	22	3370	3380

Does the foreign corporation have an interest in a partnership or trust? . . . ☐ Yes ☐ No

3385 3390

Schedule H Current Earnings and Profits (See page 5 of the instructions.)

Important: *Enter the amounts on lines 1 through 5c in functional currency.*

		Net Additions	Net Subtractions		
1	Current year net income or (loss) per foreign books of account			1	3410
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):				
a	Capital gains or losses	3420	3430		
b	Depreciation and amortization	3440	3450		
c	Depletion	3460	3470		
d	Investment or incentive allowance	3480	3490		
e	Charges to statutory reserves	3500	3510		
f	Inventory adjustments	3520	3530		
g	Taxes	3540	3550		
h	Other (attach schedule)	+3560 @3570	+3580 @3590		
3	Total net additions	3600			
4	Total net subtractions		3610		
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			5a	3620
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			5b	3630
c	Combine lines 5a and 5b			5c	3640
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)			5d	3650
	Enter exchange rate used for line 5d ►				3655

Schedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of the instructions.)

1	Subpart F income (line 40b, Worksheet A in the instructions)	1	3660
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2	3670
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	3680
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	3690
5	Factoring income	5	3700
6	Total of lines 1 through 5. Enter here and on your income tax return	6	3710
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	7	3720
8	Exchange gain or (loss) on a distribution of previously taxed income	8	3730

	Yes	No
• Was any income of the foreign corporation blocked?	3740 ☐	☐ 3745
• Did any such income become unblocked during the tax year (see section 964(b))?	3750 ☐	☐ 3755

If the answer to either question is "Yes," attach an explanation.

@3760

Form **5713**

(Rev. October 1999)

Department of the Treasury
Internal Revenue Service

International Boycott Report

For tax year beginning 0010 , ,
and ending 0020 , .

▶ **Controlled groups, see Specific Instructions.**

OMB No. 1545-0216

Attachment Sequence No. 123

File in Duplicate (See Instructions)

Name
0030

Identifying number
0040

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)
0050

City or town, state, and ZIP code
0060 0070 0080

Address of service center where your tax return is filed
0090

Type of filer (check one): ("X" OR BLANK)
0100 ☐ Individual 0110 ☐ Partnership 0120 ☐ Corporation 0130 ☐ Trust 0140 ☐ Estate 0150 ☐ Other

1 **Individuals—**Enter adjusted gross income from your tax return (see page 2 of instructions) 0160 NO ENTRY

2 **Partnerships and corporations:**

a Partnerships—Enter each partner's name and identifying number.

b Corporations—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.

If you list any corporations below or if you attach Form 851, you must designate a "common taxable year." Enter on line 4b the name and employer identification number of the corporation whose taxable year is designated.

Name	Identifying number
0170	0180
0190	0200
0210	0220
0230	0240
0250	0260
0270	0280
0290	0300

If more space is needed, attach additional sheets and check this box . . *0305 . . . . ▶ ☐ 0310 X OR BLANK

	Code	Description
c Enter principal business activity code and description (see instructions)	0320	0330
d IC-DISCs—Enter principal product or service code and description (see instructions)	0340 NO ENTRY	0350 NO ENTRY

3 **Partnerships—**Each partnership filing Form 5713 must give the following information:

a Partnership's total assets (see instructions) . . . 0360

b Partnership's ordinary income (see instructions) . . . 0370

4 **Corporations—**Each corporation filing Form 5713 must give the following information:

a Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.) . 0380 NO ENTRY

b Common taxable year election (see page 3 of instructions)

(1) Name of corporation ▶ 0390 NO ENTRY

(2) Employer identification number . . . 0400 NO ENTRY

(3) Common taxable year beginning 0410 NO ENTRY , , and ending 0420 NO ENTRY ,

c Corporations filing this form enter:

(1) Total assets (see instructions) . . . 0430 NO ENTRY

(2) Taxable income before net operating loss and special deductions (see instructions). . 0440 NO ENTRY

5 **Estates or trusts—**Enter total income (Form 1041, page 1) . . . 0450 NO ENTRY

6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

a Foreign tax credit . . . 0460

b Deferral of earnings of controlled foreign corporations . . . 0470

c Deferral of IC-DISC income . . . 0480 NO ENTRY

d Exempt FSC income . . . 0490 NO ENTRY

Please Sign Here

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature **Date** **Title**

		Yes	No
7	The following information must be submitted by every person filing Form 5713:		
a	Are you a United States shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?	0520	0530
b	If "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?	0540	0550
c	Do you own any stock of an IC–DISC?	0560	0570
d	Do you claim any foreign tax credit?	0580	0590
e	Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?	0600	0610
	If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?	0620	0630
f	Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?	0640	0650
	If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?	0660	0670
g	Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?	0680	0690
h	Are you a partner in a partnership that has reportable operations under section 999(a)?	0700	0710
i	Are you a foreign sales corporation (FSC) (as defined in section 922(a))?	0720	0730

"X" OR BLANK

Part I **Operations in or Related to a Boycotting Country** (See page 4 of instructions.)

		Yes	No
8	**Boycott of Israel—**Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See **Boycotting Countries** on page 2 of the instructions.)	0740	0750

If "Yes," enter name of the country, identifying number of person having operations, principal business activity code, a description of the principal business activity; and if you are an IC-DISC, enter the product code. If more space is needed, attach additional sheets using the exact format and check this box . . . ▶ ☐ +0760

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity Code (3)	Principal business activity Description (4)	IC-DISCs only—Enter product code (5)
a	0770	0780	0790	0800	NO ENTRY 0810
b	0820	0830	0840	0850	NO ENTRY 0860
c	0870	0880	0890	0900	NO ENTRY 0910
d	0920	0930	0940	0950	NO ENTRY 0960
e	0970	0980	0990	1000	NO ENTRY 1010
f	1020	1030	1040	1050	NO ENTRY 1060
g	1070	1080	1090	1100	NO ENTRY 1110
h	1120	1130	1140	1150	NO ENTRY 1160
i	1170	1180	1190	1200	NO ENTRY 1210
j	1220	1230	1240	1250	NO ENTRY 1260
k	1270	1280	1290	1300	NO ENTRY 1310
l	1320	1330	1340	1350	NO ENTRY 1360
m	1370	1380	1390	1400	NO ENTRY 1410
n	1420	1430	1440	1450	NO ENTRY 1460
o	1470	1480	1490	1500	NO ENTRY 1510
p	1520	1530	1540	1550	NO ENTRY 1560

*1565

		Yes	No
9	**Nonlisted countries boycotting Israel—**Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?	1610	1620

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, a description of the principal business activity, and if you are an IC-DISC, enter the product code. If more space is needed, attach additional sheets using the exact format and check this box . . . . ▶ ☐ X OR BLANK +1630

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity Code (3)	Principal business activity Description (4)	IC-DISCs only—Enter product code (5)
a	1640	1650	1660	1670	NO ENTRY 1680
b	1690	1700	1710	1720	NO ENTRY 1730
c	1740	1750	1760	1770	NO ENTRY 1780
d	1790	1800	1810	1820	NO ENTRY 1830
e	1840	1850	1860	1870	NO ENTRY 1880
f	1890	1900	1910	1920	NO ENTRY 1930
g	1940	1950	1960	1970	NO ENTRY 1980
h	1990	2000	2010	2020	NO ENTRY 2030 *2035

		Yes	No
10	**Boycotts other than the boycott of Israel—**Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?	2040	2050

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, a description of the principal business activity, and if you are an IC-DISC, enter the product code. If more space is needed, attach additional sheets using the exact format and check this box . . . . ▶ ☐ +2060

	Name of country (1)	Identifying number of person having operations (2)	Principal business activity Code (3)	Principal business activity Description (4)	IC-DISCs only—Enter product code (5)
a	2070	2080	2090	2100	NO ENTRY 2110
b	2120	2130	2140	2150	NO ENTRY 2160
c	2170	2180	2190	2200	NO ENTRY 2210
d	2220	2230	2240	2250	NO ENTRY 2260
e	2270	2280	2290	2300	NO ENTRY 2310
f	2320	2330	2340	2350	NO ENTRY 2360
g	2370	2380	2390	2400	NO ENTRY 2410
h	2420	2430	2440	2450	NO ENTRY 2460 *2465

		Yes	No
11	Were you requested to participate in or cooperate with an international boycott?	+2470	2480
	If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See page 4 of instructions.) *2485		
12	Did you participate in or cooperate with an international boycott?	+2490	2500

If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See page 4 of instructions.) *2505

Note: *If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).*

Part II Requests for and Acts of Participation in or Cooperation With an International Boycott

	Requests Yes	Requests No	Agreements Yes	Agreements No
13a Did you receive requests to enter into, or did you enter into, any agreement (see page 4 of instructions):				
(1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—				
(a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?	2530	2540	2550	2560
(b) Refrain from doing business with any United States person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?	2570	2580	2590	2600
(c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?	2610	2620	2630	2640
(d) Refrain from employing individuals of a particular nationality, race, or religion?	2650	2660	2670	2680
(2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?.	2690	2700	2710	2720

"X"

OR

BLANK

b Requests and agreements—If the answer to any part of 13a is "Yes," indicate below the country, the identifying number of the person receiving the request or having the agreement, principal business activity code, description of the principal business activity, the number and the number code indicating the type of participation or cooperation requested or agreed to. Also, if you are an IC-DISC, enter the product code in column (5). (See page 4 of instructions.) If more space is needed, attach additional sheets using the exact format and check this box. ▶ ☐ +2730

	Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity: Code (3)	Principal business activity: Description (4)	IC-DISCs only—Enter product code (5)	Type of cooperation or participation: Number of requests: Total (6)	Number of requests: Code (7)	Number of agreements: Total (8)	Number of agreements: Code (9)
a	2740	2750	2760	2770	2780	2790	2800	2810	2820
b	2830	2840	2850	2860	2870	2880	2890	2900	2910
c	2920	2930	2940	2950	2960	2970	2980	2990	3000
d	3010	3020	3030	3040	3050	3060	3070	3080	3090
e	3100	3110	3120	3130	3140	3150	3160	3170	3180
f	3190	3200	3210	3220	3230	3240	3250	3260	3270
g	3280	3290	3300	3310	3320	3330	3340	3350	3360
h	3370	3380	3390	3400	3410	3420	3430	3440	3450
i	3460	3470	3480	3490	3500	3510	3520	3530	3540
j	3550	3560	3570	3580	3590	3600	3610	3620	3630
k	3640	3650	3660	3670	3680	3690	3700	3710	3720
l	3730	3740	3850	3760	3770	3780	3790	3800	3810
m	3820	3830	3840	3850	3860	3870	3880	3890	3900
n	3910	3920	3930	3940	3950	3960	3970	3980	3990
o	4000	4010	4020	4030	4040	4050	4060	4070	4080
p	4090	4100	4110	4120	4130	4140	4150	4160	4170